

Exhibit 26



The Honorable Leonard D. Wexler
United States District Court, E.D.N.Y.
Long Island Courthouse
100 Federal Plaza
Central Islip, N.Y. 11722

Dear Judge Wexler,

I am writing to express my support for Mr. James Burke, who is pending sentencing before your Honor. I respectfully request your Honor to exercise compassion and leniency in sentencing Jim.

Jim is a friend and was a co-worker and supervisor in my career as a Detective Investigator with the Suffolk County District Attorney's Office for twelve years, prior to my retirement. Prior to joining the District Attorney's Office, I was a Criminal Investigator for the U.S. Attorney's Office E.D.N.Y. in Brooklyn and Long Island for twenty-four years and a U.S. Treasury Agent for six years.

In my 42 years in federal and local law enforcement, I have worked with many law enforcement officials and I consider Jim to be one of the finest of that group. Jim's reputation in the law enforcement community is considered to be devoted, hard-working and knowledgeable. His leadership qualities are well respected and have resulted in many successful investigations and prosecutions.

During my time working with Jim, I saw his commitment to law enforcement and to the community. I know Jim to be fair, and a knowledgeable investigator and supervisor.

Whatever lapse in judgement that has caused Jim to come before your Honor as a defendant is an aberration. I know from my association with Jim, that this was out of character for him.

His loss of prestige and credibility in the public eye, as well as the loss of a successful career and bright future already serve as punishment for Jim.

Respectfully, I ask your Honor to exercise compassion in your sentencing. Please don't allow this lapse in judgement, which has ended Jim's career, to destroy his future. I know Jim to be a good man, whatever leniency you can show in sentencing him will result in dividends for Jim and for the community.

Respectfully,

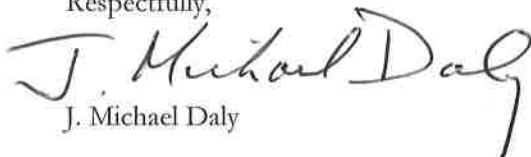

J. Michael Daly

Exhibit 27

Timothy P. O'Flaherty



Honorable Leonard D. Wexler
United States District Judge
United States District Court
Eastern District of New York
100 Federal Plaza
Central Islip, New York 11787

July 20, 2016

Dear Judge Wexler,

My Name is Timothy O'Flaherty. I am a retired Police Officer from Southampton Town Police Department and former President of the Southampton Town Patrolman's Benevolent Association.

I first met James Burke about fourteen years ago when I was working as a Detective for the New York City Police Department and reconnected with him when I transferred to the Southampton Town Police Department. James is a wealth of knowledge and was always very willing to help and give advice when needed with Police matters. He was very well respected by his coworkers and it was always clear that he wanted to make sure that they were safe and were provided with quality equipment so they could do there job to the best of there ability and keep the public safe.

James has worked within the Police Department for over thirty years and has effected hundreds of Police Officers and civilians in very positive ways over the course of his career. Policing is a very difficult profession and can also be quite thankless at times. I chose this profession to help people and I consider it a privilege that I was able to do so over my twenty three year career in law enforcement and know that James feel the same way.

Please consider all of the positive things James has done over his thirty year career when it comes time to sentence him.

Sincerely,

A handwritten signature in dark ink, appearing to read 'T. O'Flaherty'.

Timothy O'Flaherty

Exhibit 28

May 5, 2016

The Honorable Leonard D. Wexler
United States District Judge
United States District Court
Eastern District of New York
100 Federal Plaza Central Islip NY, 111722:

This letter is written by William McGroarty, on behalf of James Burke. I have known James Burke personally for over ten years, having first met him while working for the New York City Police Department. I served 22 years with the New York City Police Department retiring at the rank of Lieutenant Commander. I am currently working in the Middle East training Government Officials. I was with great shock when I found out about the charges James was facing. This is so out of character for the James that I have come to know and admire.

I was first introduced to James Burke in 2005 when I became the Commanding Officer of a newly formed unit within the NYPD's Intelligence Division. I was tasked with forming relationships with police agencies around the country to combat terrorism. The first relationship forged was with James Burke and the Suffolk County Police Department. At that time James was an Inspector assigned to the Suffolk County District Attorney's Office. When I first met James I was impressed with his integrity, honor, intelligence and dedication. During our first meeting I explained the mission of my unit and the importance of sharing information to combat terrorism. James Burke's first comment was... "I realize the importance of information sharing and I will assist in any way necessary to protect the citizens of New York City and Suffolk County". This statement is a testament to his personality because James stayed true to this comment. He not only dedicated resources and personnel to combating terrorism but also dedicated his own personnel time. Throughout my working relationship with James there were times when I would have to call upon him in the early morning hours requesting assistance on investigations. James would not only help me with contact information and resources he would respond to the scene personally to ensure the proper actions were being taken. This again is a testament to his dedication to the citizens of his County. Because of James Burke, I can say without any doubt, hundreds of people are alive today as a direct result of his actions. Throughout my working relationship with James our two (2) agencies uncovered several terrorist support groups working in and around the Tri-State area. As a result of identifying these terrorist support groups individuals were deported, arrested or willingly left the United States never to return. These investigations interrupted plans or ideology to hurt American citizens in return savings lives. This work will never be noticed by the public because there was no news worthy story to be told but this, I believe, should be taken into account when judging James Burke.

I know that James has broken the law, because of what I believe was a bad decision as a result of being caught up in the moment. Sometimes when something affects us directly we tend to lose our rational thinking, just for a second and make a decision we wish would could take back. I know James realizes he has made a bad choice. I feel that both James and the community would be better served if he was not sent to prison. Imprisonment at this time would unnecessarily destroy his future, and deprive society of a valuable citizen. James has shown great remorse, and placing him amongst convicted criminals would not serve society. Your Honor I beg you to have

mercy on James Burke. Please take into account that as a direct result of his leadership people are alive today (A mother is able to hold her child, a father can catch a ball with his kid and a family can attend church together). I know if James were released he would travel from police department to police department teaching officers not to make the mistakes he made. I say this not because I am his friend, but because I truly believe it.

James Burke is a good, trustworthy, and dignified man who has made a terrible mistake. I truly believe that everyone would be better served if he was kept out of prison. I humbly ask that you do not alter the direction of his life based on a bad decision.

If you have any further questions, please feel free to contact me on 347-672-9506.

Sincerely,

William McGroarty

Exhibit 29

Honorable Leonard D. Wexler
United States District Judge
United States District Court
Eastern District of New York
100 Federal Plaza
Central Islip, New York 11787

Dear Judge Wexler,

My name is Paul V. Schreiber Sr, I am a retired Suffolk County Police Department Detective. I served the people of Suffolk County, New York for over 32 years as a Police Officer and a Detective for 22 years working in the 1st Squad and as well as the Homicide Squad. I am also a PROUD United States Army veteran.

I met James Burke when he first became a Suffolk County Police Officer back in the 1980's. As a young police officer I had numerous interactions with him while working in the 1st Squad. He was dedicated and hard working and made numerous quality arrest for various Penal Law crimes. He was always professional, diligent and respectful to others. He was respected and had the reputation of being an excellent "street cop" by his peers. In 1996 while I was assigned to the Homicide Squad I worked the unfortunate tragedy of TWA Flight 800. My assignment was to assist the Medical Examiner with identifying the victims and making notification to their families. James was a sergeant at the time and was in charge of the security detail at the Medical Examiners Office. During this time there was always a large media presence and crowds of family members and onlookers. Again his professionalism rose to the surface. His compassion and sincerity in dealing with the intensity of the situation did not go unnoticed by the members of the Homicide Squad assigned there as well as by numerous Police brass and political figures who were also there. James and his men were personally recognized by the commander of the Homicide Squad for the excellent execution of their assignment.

Prior to the time of my retirement in 2010 James was the commanding officer of the District Attorney's Section with him having the title of Chief Investigator. Due to the nature of the homicide investigations we worked closely with all investigative units within the Detectives Division. Under James leadership the professional relationship with his unit was unprecedented. Again his professionalism of sharing of resources and assistance helped lead to many successful conclusions of homicide investigations.

I realize that James Burkes poor judgment as Chief of Department ultimately led to his demise but I believe his many years of rising through the rank and his career in general as an exceptional Police Officer should be given consideration.

I ask that you please consider the positive achievements in his police career when the times comes to the sentencing James.

Sincerely,



Paul V. Schreiber Sr.
Retired SCPD Detective #838

Exhibit 30

E M P I R E
M E R C H A N T S

19-50 48TH STREET, ASTORIA, NY 11105
TEL 718.726.2500 | FAX 718.726.4428

July 15 2016

Honorable Leonard D. Wexler
United States District Judge
United States District Court
Eastern District of New York
100 Federal Plaza
Central Islip, N.Y. 11722

RE: James Burke

My name is E. Lloyd Sobel. I am the CEO/President of Empire Merchants. Empire Merchants is the largest wine and liquor distributor in the Metro NY area with over 1500 employees, 200 suppliers and selling to over 12,000 licensed accounts.

I have known Jim for over 10 years. All of my interactions with Jim did not revolve around law enforcement though. Jim and I would have great conversations over the years that really showed his outstanding character, high integrity and true compassion for the betterment of society. I am obviously outside law enforcement so the conversations we had were unguarded and honest. Jim could be his real self and not have to worry about networking, politics, some quote showing up in the paper the next day etc. He had a genuine concern for both his employees of the SCPD and his customers (both good and bad guys). He always showed the upmost respect for all people and situations we spoke about.

That is why I was shocked to read the news about Jim's problems. I said to myself, he had to have a very temporary lapse of judgement. Maybe he just had a bad day in his high stress role. Yes I realize that we hold people in his positions to a high standard, but everyone is human at the end of the day. When I read the news articles describing Jim, I kept saying that this is not the Jim Burke I know. The Jim Burke I know is caring and controlled. A real law enforcement professional. He has a tremendous passion to make Suffolk County a better and safer place to live and raise my family.

Knowing Jim, I know he is extremely embarrassed, and remorseful for his actions. I know he expects to have to atone for his actions. This one incident erased a lifetime of good deeds he did for society. I do ask you to be as lenient as possible. Please take into account his entire career that has been filled with positive community driven good and not just this one issue.

Thank you very much for your consideration

Respectfully yours,
E. Lloyd Sobel

Exhibit 31



Lynn Pierri DDS, MS
Caring Without Compromise™

April 17, 2016

Honorable Leonard D. Wexler
United States District Judge
United States District Court
Eastern District of New York
100 Federal Plaza
Central Islip, N.Y. 11722

Dear Judge Wexler,

My father, deceased Sergeant Anthony Michael Pierri of Suffolk County Police Department, was awarded the Medal of Honor of New York State and Combat Medal of Suffolk County for saving a fellow officer's life in the line of duty over 45 years ago (along with fellow officer Dennis Delaney).

A year ago, under the direction of Chief of Police James Burke, the case was reopened and extensively reviewed and it was determined that my Dad and Dennis should be awarded the Medal of Honor of Suffolk County as well, not just the Combat Medal, making it the 3rd and 4th time in the history of 55 years of the Suffolk County Police that this distinguished award was given. I am told the details of the events of this incident are legend in the Suffolk County Police Academy. My family and I couldn't be prouder of this prestigious legacy.

This would not have happened had it not been for Chief of Police James Burke and for this we are forever grateful. He treated us with utmost kindness and respect and honored my father's and Delaney's selfless heroic act.

I hope that all the good that James Burke has done for the Suffolk County Police Department over his lifetime of service may be taken into consideration at this difficult time.


Thank you for your consideration in this matter.

Sincerely,

Dr. Lynn Pierri

Exhibit 32

Michael J. Shalley



Honorable Leonard D. Wexler
United States District Judge
United States District Court
Eastern District of New York
100 Federal Plaza
Central Islip, N.Y.
11722

August 8, 2016

Honorable Leonard D. Wexler,

I'm writing this letter on behalf of my friend James Burke. I have known Jim for over fourteen years and consider him among my close friends. During the many years I have known him, I have watched him climb through the ranks of the Suffolk County Police Department to the position of Chief of Department. Jim is an extremely intelligent gentleman with love and respect for his fellow Police Officers and the people of Suffolk County.

During his long and productive career, he has spent many years dedicating himself to his job. Being a single man, the Suffolk County Police Department and his fellow officers were his family. He has earned the respect of the rank and file and has a proven record as a competent leader.

I appeal to you to show leniency when sentencing Mr. Burke. I hope his long history of service to the people of Suffolk County will not be overlooked.

Regard,

Michael J. Shalley

Exhibit 33

PETER J. QUINN

June 11, 2016

THE HONORABLE LEONARD D. WEXLER
JUDGE, UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF NEW YORK
100 Federal Plaza
Central Islip, New York 11722

Dear Judge Wexler:

I am a retired D/Chief of the Suffolk County Police Department and this correspondence is in reference to a case in which you are presiding, that of ex-Suffolk County Police Chief James Burke.

In my professional capacity I have known James Burke for approximately twenty years. During that time of service, I always found him to be an outstanding police officer in every position he held. He was totally dedicated to policing and serving the citizens of Suffolk County.

For a period of time, he served as one of my subordinate supervisors (Platoon Lieutenant), a position he excelled at. He was a great motivator of personnel and exceptional leader. Wherever he served throughout his career, he raised the level of policing and community service with proactive initiatives and commitment to public service.

It is with deep regret that I find myself writing to you on his behalf. Obviously, I am not aware of all of the details of this case but I would appeal to you to consider all the good work he had done for the citizens of Suffolk County during his tenure as a Suffolk County Police Officer.

Sincerely,

Peter J. Quinn

Peter J. Quinn